# **EXHIBIT A**

# Complaint

# Detroit Osteopathic Hospital Corporation v. United States of America

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CINCINNATI,

Certified Fee

Return Reciept Fee (Endorsement Required)

Restricted Delivery Fee (Endorsement Required)

Total Postage & Fees

Street, Apt. No.,

or PO Box No.

Postage

(Domestic Mail Only; No Insurance Coverage Provided)

1.98

2.30

1.75

6.03

OH

UNIT ID: 0202

Clerk: KT5JHW

4599

05/06/04

Postmark

Here

OH 45999

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Via Certified Mail Return Receipt Requested

J. Douglas Clark Vice President Audit & Tax Services

1 Ford Place, 5F Detroit, MI 48202-3450 (313) 874-6994 Office (313) 874-6989 Fax

May 6, 2004

Internal Revenue Service Center Cincinnati, OH 45999

Re:

Form 843

Taxpayer:

**Detroit Osteopathic Hospital Corporation** 

EIN:

Tax Periods: 1997, 1998, 1999, 2000, 2001, 2002 and 2003

Dear Sir/Madam:

Enclosed please find Forms 843, Claim for Refund and Request for Abatement for Detroit Osteopathic Hospital Corporation for each quarter of the years 1997 to 2003.

Note that for the years ended December 31, 1997, 1998, 1999, 2000 and 2001, the statute of limitations has been extended for Detroit Osteopathic Hospital Corporation through June 30, 2005. Therefore, also enclosed is a copy of the Forms 872 (Consent to Extend the Time to Assess Tax) and SS-10 (Consent to Extend the Time to Assess Employment Taxes) for Detroit Osteopathic Hospital Corporation.

If you have any questions regarding this matter, please contact me.

(Transfer from service label)

Sincerely,

	SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
7. Douglas Cla Vice President Audit and Tax Enclosures	Attach this card to the back of the mailpiece, or on the front if space permits.  1. Article Addressed to:  Sewice Carte	A. Signature  X
	Cincinned; 04 45999	3. Service Type  Size Certified Mail

(Rev. November 2002) Department of the Treasury Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or

additions to tax on line 4a.  Do not use Form 843 if your claim is for —	or additional or interest, perialized,
• An overpayment of income taxes;	
• A refund for nontaxable use (or sales) of fuel; or	
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
Name of claimant	Your SSN or ITIN
E DETROIT OSTEOPATHIC HOSPITAL CORPORATION	
Address (number street and room or suite no.)	Spouse's SSN or ITIN
ONE FORD PLACE - 5F  City or town, state, and ZIP code	
City or town, state, and ZIP code	Employer identification number (EIN)
DETROIT, MI 48202	<b>CONTRACTOR</b>
Name and address shown on return if different from above	Daytime telephone number
	(313) 876-8714
1 Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
From JANUARY 1, 1997 to March 31, 1997	\$ 1.00
3a Type of tax, penalty, or addition to tax:	
Employment	
Penalty — IRC section ▶	
b Type of return filed (see instructions):  ☐ 706 ☐ 709 ☐ 940 ☑ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	20
706 709 940 941 943 945 990-PF 472  4a Request for abatement or refund of:	20 Other (specify)
Interest as a result of IRS errors or delays.	
A penalty or addition to tax as a result of erroneous advice from the IRS.	
b Dates of payment >	
b baloo of paymont p	
5 Explanation and additional claims. Explain why you believe this claim should be allowed, a abatement of interest, penalty, or addition to tax. If you need more space, attach additional statement of interest, penalty, or addition to tax.	sheets.
* This is a protective refund claim intended to suspend the statue of limitat	
(plus interest) to be refunded for the four quarters in calendar year 1997 is	far greater than \$1.00. Please
see attached Memorandum in Support of Protective Refund Claims. The tax return	n for the FICA taxes at issue
was filed on or before the following January 31st. Accordingly, this refund c	laim is timely filed. See
Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	<del>-</del>
individual worker names and Social Security numbers can be provided upon reque	-
The state of the s	
Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both	you and your spouse must sign the
claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the	signature must be accompanied by
the officer's title.	•
Under penalties of perjury, I declare that I have examined this claim including accompanying schedules and statements, and, to	the best of my knowledge and belief, it is true,
correct, and complete.	1

Signature For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

if applicable. Claims by corporations must be signed by an officer.)

Form 843 (Rev. 11-2002)

Date

Form **843**(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

Page 4 of 35

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for —		
<ul> <li>An overpayment of income taxes;</li> <li>A refund for nontaxable use (or sales) of fuel; or</li> </ul>		
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
Name of claimant	Your SSN o	r ITIN
DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
DETROIT OSTEOPATHIC HOSPITAL CORPORATION  Address (number, street, and room or suite no.)	Spouse's S	SN or ITIN
e ONE FORD PLACE - SF		
City or town, state, and ZIP code	Employer id	entification number (EIN)
DETROIT, MI 48202		
Name and address shown on return if different from above	Daytime tele	phone number
	(313)	876-8714
1 Period. Prepare a separate Form 843 for each tax period		to be refunded or abated
From April 1, 1997 to June 30, 1997	\$	1.00
3a Type of tax, penalty, or addition to tax:		1.00
Employment Estate Gift Excise (see instructions)		
☐ Penalty — IRC section ▶		
<b>b</b> Type of return filed (see instructions):		
	4720 🔲 Ot	her (specify)
4a Request for abatement or refund of:		
Interest as a result of IRS errors or delays.		
A penalty or addition to tax as a result of erroneous advice from the IRS.		
<b>b</b> Dates of payment ▶		
abatement of interest, penalty, or addition to tax. If you need more space, attach addition  * This is a protective refund claim intended to suspend the statue of limi (plus interest) to be refunded for the four quarters in calendar year 1997 see attached Memorandum in Support of Protective Refund Claims. The tax re was filed on or before the following January 31st. Accordingly, this refun Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additio individual worker names and Social Security numbers can be provided upon r	tations. The t is far greate turn for the F d claim is tim nal informatio	r than \$1.00. Please ICA taxes at issue ely filed. See
Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title.  Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and	d the signature m	ust be accompanied by
Chief Financial Office:		16/04
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Da	(e / /
Signature	Da	te

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Document 1-3

Filed 11/30/2009

Page 5 of 35

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of t	the taxes shown	on line 3a or (b)	a refund or a	batement of interest.	penalties, or
additions to tax on line 4a.				,	,

Do not use Form 843 if your claim is for

	n overpayment of income taxes;	
	refund for nontaxable use (or sales) of fuel; or	
	n overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	Name of claimant	Your SSN or ITIN
뒫	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	1001 0014 01 17114
┺┝~	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
<b>7</b> !	ONE FORD PLACE - 5F	Specific Coll & Thirt
計	City or town, state, and ZIP code	Employer identification number (EIN)
	DETROIT, MI 48202	CHILD CO.
	Name and address shown on return if different from above	Daytime telephone number
		© Control of The Con
		(313) 876-8714
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
	From July 1, 1997 to September 30, 1997	\$ 1.00
3 <i>a</i>	Type of tax, penalty, or addition to tax:	
	Employment	
_	Penalty — IRC section ▶	
b	Type of return filed (see instructions):	
	☐ 706 ☐ 709 ☐ 940 ☑ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	0 Other (specify)
4a	Request for abatement or refund of:	
	Interest as a result of IRS errors or delays.	
•	A penalty or addition to tax as a result of erroneous advice from the IRS.	
D	Dates of payment ▶	
5	Explanation and additional claims. Explain why you believe this claim should be allowed, ar	ad show computation of tay refund or
	abatement of interest, penalty, or addition to tax. If you need more space, attach additional si	heets.
-	<del></del>	
	* This is a protective refund claim intended to suspend the statue of limitati	
	(plus interest) to be refunded for the four quarters in calendar year 1997 is	far greater than \$1.00. Please
	see attached Memorandum in Support of Protective Refund Claims. The tax return	for the FICA taxes at issue
	was filed on or before the following January 31st. Accordingly, this refund cl	aim is timely filed. See
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	
	individual worker names and Social Security numbers can be provided upon reque	

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true,

correct, and complete.

is must be signed by an officer.)

Chief Financial Officer

Signature

(Rev. November 2002) Department of the Treasury Internal Revenue Service

# Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or

additions to tax on line 4a.	or abutement of linerest, penalties,
Do not use Form 843 if your claim is for —	
An overpayment of income taxes;	
• A refund for nontaxable use (or sales) of fuel; or	
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
Name of claimant	Your SSN or ITIN
DETROIT OSTEOPATHIC HOSPITAL CORPORATION	
Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
DETROIT OSTEOPATHIC HOSPITAL CORPORATION  Address (number, street, and room or suite no.)  ONE FORD PLACE — 5F  City or town, state, and ZIP code	
, , , , , , , , , , , , , , , , , , , ,	Employer identification number (EIN)
DETROIT, MI 48202	125 121 121 120 P
Name and address shown on return if different from above	Daytime telephone number
	(313) 876-8714
1 Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
From October 1, 1997 to December 31, 1997	\$ 1.00
3a Type of tax, penalty, or addition to tax:	
Employment Estate Gift Excise (see instructions)	
Penalty — IRC section ▶	
b Type of return filed (see instructions):	
	0 Other (specify)
4a Request for abatement or refund of:	
Interest as a result of IRS errors or delays.	
A penalty or addition to tax as a result of erroneous advice from the IRS.	
<b>b</b> Dates of payment ▶	
5 Explanation and additional claims Explain why you believe this claim about the allowed	
5 Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	nd show computation of tax refund o
abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	heets.
* This is a protective refund claim intended to suspend the statue of limitati	ons. The total FICA taxes
(plus interest) to be refunded for the four quarters in calendar year 1997 is	for another than 61 00 mg
See attached Memorandum in Support of Protection Professional Clarific Transfer of Protection Profession Professional Clarific Transfer of Protection Profession Professional Clarific Transfer of Protection Profession	lar greater than \$1.00. Pleas
see attached Memorandum in Support of Protective Refund Claims. The tax return	for the FICA taxes at issue
was filed on or before the following January 31st. Accordingly, this refund cl	aim is timely filed. See
Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	information relating to
individual worker names and Social Security numbers can be provided upon reque	st.

<b>Signature.</b> If you are filing Form 843 to request a refund or abatement relating to a joint return, both you are claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signat the officer's title.	nd your spouse must sign the ure must be accompanied by
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best correct, and complete.  Chief Financial Officer	of my knowledge and belief, it is true
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Rev. November 2002) Department of the Treasury

Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

➤ See separate instructions.

Use Form 843 only if y	our claim	involves	(a) one o	of the t	taxes show	vn on line	3a or ( <b>L</b>	) a refund	or abatement	t of interest,	penalties,	or
additions to tax on line -												

Do not use Form 843 if your claim is for —

- An overpayment of income taxes:
- A refund for nontaxable use (or sales) of fuel; or

	in overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	Name of claimant	Your SSN or ITIN
Ξ	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	
pe or print	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
8	ONE FORD PLACE - 5F	
	City or town, state, and ZIP code	Employer identification number (EIN)
	DETROIT, MI 48202	CAMPBELL STATES
	Name and address shown on return if different from above	Daytime telephone number
		area
		(313) 876-8714
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
	From JANUARY 1, 1998 to March 31, 1998	\$ 1.00
3a	Type of tax, penalty, or addition to tax:	
	Penalty — IRC section ▶	
t	Type of return filed (see instructions):	
	☐ 706 ☐ 709 ☐ 940 😠 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	0 Other (specify)
<b>4</b> a	Request for abatement or refund of:	
	Interest as a result of IRS errors or delays.	
	A penalty or addition to tax as a result of erroneous advice from the IRS.	
b	Dates of payment ▶ •	
	Findowski and delite a	
5	<b>Explanation and additional claims.</b> Explain why you believe this claim should be allowed, an abatement of interest, penalty or additional of the penalty of of the penal	

nent of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

\* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 1998 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.		
Under penalties of perjury, I declare that I have examined this claim, including accommorrect, and complete.	panying schedules and statements, and, to the best	of my knowledge and belief, it is true
In Consell	Chief Financial Officer	5/6/04
Signature (Title, If applicable. Claims by corporations must be signed by an officer.)		Date
Signature		Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **843**(Rev. November 2002)
Department of the Treasury

Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a. Do not use Form 843 if your claim is for — An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Spouse's SSN or ITIN Address (number, street, and room or suite no.) ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period 2 Amount to be refunded or abated From April 1, 1998 to June 30, 1998 1.00\* 3a Type of tax, penalty, or addition to tax: | Employment ☐ Estate Gift Excise (see instructions) Penalty — IRC section ▶ **b** Type of return filed (see instructions): 940 706 709 x 941 943 945 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. **b** Dates of payment ▶

Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

\* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes

(plus interest) to be refunded for the four quarters in calendar year 1998 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

the officer's title.	
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the	e best of my knowledge and belief, it is true
Chief Financial Officer	5/5/04
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	Date
For Delivery And and Delivery And Add Add Add Add Add Add Add Add Add	0.46

Document 1-3 Filed 11/30/2009

Page 9 of 35

Form **843**(Rev. November 2002)
Department of the Treasury

#### Claim for Refund and Request for Abatement

➤ See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a. Do not use Form 843 if your claim is for -- An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From July 1, 1998 to September 30, 1998 1.00 \$ 3a Type of tax, penalty, or addition to tax: Employment Estate Gift Excise (see instructions) Penalty — IRC section > **b** Type of return filed (see instructions): 706 709 940 y 941 943 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 1998 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct\_and complete. Chief Financial Officer ture (Title, if applicable. Claims by corporations must be signed by an officer.) Daté Signature For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form 843 (Rev. 11-2002)

Form **843**(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

# **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

	_
Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties,	or
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•	o not use Form 843 if your claim is for —  An overpayment of income taxes;  A refund for nontaxable use (or sales) of fuel; or			
_	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	Your	SSN or ITIN	
*	DEBOTE COMPONENTS HOODING CONDONNETON	'00'	0014 07 17 114	
or print	Address (number, street, and room or suite no.)	Spor	use's SSN or ITIN	
ğ	ONE FORD PLACE - 5F			
5	City or town, state, and ZIP code	Emp	loyer identification number	r (EIN)
	DETROIT, MI 48202	30	135539	
	Name and address shown on return if different from above	Dayt	ime telephone number	
		(3:	13) 876-8714	
	Period. Prepare a separate Form 843 for each tax period	2 /	Amount to be refunded or	abated
	From October 1, 1998 to December 31, 1998		\$	1.00
•	<ul> <li>Type of tax, penalty, or addition to tax:         <ul> <li>Employment</li> <li>Estate</li> <li>Gift</li> <li>Excise (see instructions)</li> </ul> </li> <li>Penalty — IRC section ▶</li> <li>Type of return filed (see instructions):</li> <li>706</li> <li>709</li> <li>940</li> <li>941</li> <li>943</li> <li>945</li> <li>990-PF</li> <li>473</li> </ul>	20	Other (specify)	
_	4a Request for abatement or refund of:		Outlot (opcomy)	
<del>-</del>	Interest as a result of IRS errors or delays.  A penalty or addition to tax as a result of erroneous advice from the IRS.  b Dates of payment ▶  Explanation and additional claims. Explain why you believe this claim should be allowed, a abatement of interest, penalty, or addition to tax. If you need more space, attach additional * This is a protective refund claim intended to suspend the statue of limitat (plus interest) to be refunded for the four quarters in calendar year 1998 is see attached Memorandum in Support of Protective Refund Claims. The tax return was filed on or before the following January 31st. Accordingly, this refund Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional individual worker names and Social Security numbers can be provided upon required.	sheets. ions. far quantities n for laim i	The total FICA tax greater than \$1.00. the FICA taxes at is timely filed. Se	es Please issue e
the	gnature. If you are filing Form 843 to request a refund or abatement relating to a joint return, bot tim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title.  der penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to rect, and complete.	e signa	ature must be accompa	anied by
Sje	Chief Financial Officer (Title, if applicable. Claims by comprations must be signed by an officer.)		Date Date	
	$\mathcal{O}$			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 843 (Rev. 11-2002)

Date

Signature

(Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

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- An overpayment of income taxes;
- A refund for nontaxable use (or sales) of fuel; or
- An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Т	Name of claimant	Your SSN or ITIN	
Ę	DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
5	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN	
ē	ONE FORD PLACE - 5F		
計	City or town, state, and ZIP code	Employer identification number	(EIN)
1	DETROIT, MI 48202	SELECTION OF THE PERSON OF THE	, ,
	Name and address shown on return if different from above	Daytime telephone number	
		(313) 876-8714	
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or a	abated
	From JANUARY 1, 1999 to March 31, 1999	\$	1.00*
3	Type of tax, penalty, or addition to tax:		
	x Employment		
	Penalty — IRC section ▶		
1	Type of return filed (see instructions):		
	☐ 706 ☐ 709 ☐ 940 🔀 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	0  Other (specify)	
4:	Request for abatement or refund of:		
	Interest as a result of IRS errors or delays.		
	A penalty or addition to tax as a result of erroneous advice from the IRS.		
ı	Dates of payment >		
	• •		
5	Explanation and additional claims. Explain why you believe this claim should be allowed, ar	nd show computation of tax r	efund or
	abatement of interest, penalty, or addition to tax, if you need more space, attach additional s	heets	

- - \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 1999 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.	
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best correct, and complete.	of my knowledge and belief, it is true
Chief Financial Officer	5/6/04
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	Date

Form **843**(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

➤ See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

additions to tax on line 4a. Do not use Form 843 if your claim is for --- An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Your SSN or ITIN Name of claimant DETROIT OSTEOPATHIC HOSPITAL CORPORATION Spouse's SSN or ITIN Address (number, street, and room or suite no.) ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 2 Amount to be refunded or abated Period. Prepare a separate Form 843 for each tax period 1.00\* 1999 June 30, From April 1, 3a Type of tax, penalty, or addition to tax: Estate Employment Excise (see instructions) Gift ☐ Penalty — IRC section ▶ **b** Type of return filed (see instructions): **709** 940 943 945 990-PF 4720 Other (specify) 706 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment > Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 1999 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Chief Financial Officer

Date

Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

	se Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund o Iditions to tax on line 4a.	r abatement of interest, pend	alties, o
	o not use Form 843 if your claim is for —		
	An overpayment of income taxes;		
•	A refund for nontaxable use (or sales) of fuel; or		
• ,	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
٦	Name of claimant	Your SSN or ITIN	
Į,	DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
悥	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN	
ĕ	ONE FORD PLACE - 5F	·	
욁	City or town, state, and ZIP code	Employer identification number	(EIN)
_	DETROIT, MI 48202	38-1368399	` '
	Name and address shown on return if different from above	Daytime telephone number	
	Name and address shown on return it different from above	bayane telephone hamber	
		(313) 876-8714	
	Decied Despera a page rate Form 942 for each tay ported	2 Amount to be refunded or a	hated
٦	Period. Prepare a separate Form 843 for each tax period		L.00*
	From July 1, 1999 to September 30, 1999	\$	1.00
3	Type of tax, penalty, or addition to tax:		
	Employment Estate Gift Excise (see instructions)		
	Penalty — IRC section ▶		
	b Type of return filed (see instructions):	0	
	☐ 706 ☐ 709 ☐ 940 😠 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	0 Other (specify)	<del></del>
4	a Request for abatement or refund of:		
	Interest as a result of IRS errors or delays.		
	A penalty or addition to tax as a result of erroneous advice from the IRS.		
	b Dates of payment ▶		
5	Explanation and additional claims. Explain why you believe this claim should be allowed, a	nd show computation of tax re	atund o
	abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	heets.	
7	* This is a protective refund claim intended to suspend the statue of limitat:	ions. The total FICA taxe	25
	(plus interest) to be refunded for the four quarters in calendar year 1999 is		
	see attached Memorandum in Support of Protective Refund Claims. The tax return	n for the FICA taxes at i	ssue
	was filed on or before the following January 31st. Accordingly, this refund c	laim is timely filed. See	<b>3</b>
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	information relating to	
	individual worker names and Social Security numbers can be provided upon reque		
<u></u>	gnature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both	you and your shouse must	sian the
OI!	im. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the	signature must be accompa	nied by
	e officer's title.		
	e Officer'S title. der penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to	the best of my knowledge and belief	it is true
	der penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, it rect, and complete.	and best of my morniouse and belief	
		dila	/
	Chief Financial Officer		
į	nature (Title of applicable. Claims by corporations must be signed by an officer.)	Date	
_	U		
Sig	nature	Date	
		0.40	

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest	st, penalties,	or
additions to tax on line 4a.		

Do not use Form 843 if your claim is for --

- An overpayment of income taxes;
- A refund for nontaxable use (or sales) of fuel; or

• ,	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
$\exists$	Name of claimant	Your SSN or ITIN	
E	DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
팀	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN	
Type or print	ONE FORD PLACE - 5F		
Ä	City or town, state, and ZIP code	Employer identification number	r (EIN)
	DETROIT, MI 48202	(18 H 22 M 18 19 19 19 19 19 19 19 19 19 19 19 19 19	
	Name and address shown on return if different from above	Daytime telephone number	
		(313) 876-8714	
1	, and a company of the company of th	2 Amount to be refunded or	
	From October 1, 1999 to December 31, 1999	\$	1.00
3	Type of tax, penalty, or addition to tax:		
	☑ Employment    ☐ Estate    ☐ Gift    ☐ Excise (see instructions)		
	☐ Penalty — IRC section ▶		
	b Type of return filed (see instructions):		
	☐ 706 ☐ 709 ☐ 940 😠 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472	0 Other (specify)	
4	Request for abatement or refund of:		
	Interest as a result of IRS errors or delays.		
	A penalty or addition to tax as a result of erroneous advice from the IRS.		
	b Dates of payment ▶		
	Explanation and additional claims. Explain why you believe this claim should be allowed, as	ad show computation of tax	rofund o
5	abatement of interest, penalty, or addition to tax. If you need more space, attach additional s		returia o
<del>y</del> .	abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	necto.	

\* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 1999 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.	
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the becorrect, and complete.	est of my knowledge and belief, it is true,
Chief Financial Officer  Signature (Title, if applicable. Claims by corporations plust be signed by an officer.)	Date
Signature	Date

(Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a reference	und or abatement of interest, penalties, or
	·
additions to tax on line 4a.	

Do not use Form 843 if your claim is for -- An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Your SSN or ITIN Name of claimant DETROIT OSTEOPATHIC HOSPITAL CORPORATION Spouse's SSN or ITIN Address (number, street, and room or suite no.) ONE FORD PLACE - 5F Employer identification number (EIN) City or town, state, and ZIP code DETROIT, MI 48202 Daytime telephone number Name and address shown on return if different from above (313) 876-8714 Period. Prepare a separate Form 843 for each tax period 2 Amount to be refunded or abated 1.00\* to March 31, 2000 JANUARY 1, 2000 3a Type of tax, penalty, or addition to tax: Employment Estate ☐ Gift Excise (see instructions) ☐ Penalty — IRC section ▶ b Type of return filed (see instructions): 709 940 x 941 943 945 990-PF 4720 Other (specify) 706 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2000 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. tions must be signed by an officer.) Date Date Signature

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for - An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ŏ ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From April 1, 2000 to June 30, 2000 \$ 1.00\* 3a Type of tax, penalty, or addition to tax: Employment Estate Gift Excise (see instructions) Penalty — IRC section > **b** Type of return filed (see instructions): x 941 709 940 943 945 990-PF **4720** Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2000 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Chief Financial Officer e (Title, if applicable. Claims by corporation s must be signed by an officer.) Date Signature Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

## Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Name of claimant	Your SSN or ITIN
DETROIT OSTEOPATHIC HOSPITAL CORPORATION  Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
g ONE FORD PLACE - SF	Employer identification number (EIN)
City or town, state, and ZIP code  DETROIT, MI 48202	Complete definication number (Env)
Name and address shown on return if different from above	Daytime telephone number
	(313) 876-8714
1 Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
From July 1, 2000 to September 30, 2000	\$ 1.00
<ul> <li>Penalty — IRC section ▶</li></ul>	4720 Other (specify)
5 Explanation and additional claims. Explain why you believe this claim should be allowed abatement of interest, penalty, or addition to tax. If you need more space, attach addition	
* This is a protective refund claim intended to suspend the statue of limi	tations. The total FICA taxes
(plus interest) to be refunded for the four quarters in calendar year 2000	is for another than \$1 00 Dloom
•	-
see attached Memorandum in Support of Protective Refund Claims. The tax re	turn for the FICA taxes at issue
see attached Memorandum in Support of Protective Refund Claims. The tax rewwas filed on or before the following January 31st. Accordingly, this refund	turn for the FICA taxes at issue
see attached Memorandum in Support of Protective Refund Claims. The tax rewas filed on or before the following January 31st. Accordingly, this refund Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Addition	turn for the FICA taxes at issue is claim is timely filed. See hal information relating to
see attached Memorandum in Support of Protective Refund Claims. The tax rewwas filed on or before the following January 31st. Accordingly, this refund	turn for the FICA taxes at issue is claim is timely filed. See hal information relating to
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see attached Memorandum in Support of Protective Refund Claims. The tax rewas filed on or before the following January 31st. Accordingly, this refund Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Addition	turn for the FICA taxes at issue is claim is timely filed. See hal information relating to
see attached Memorandum in Support of Protective Refund Claims. The tax rewas filed on or before the following January 31st. Accordingly, this refund Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Addition	turn for the FICA taxes at issue is claim is timely filed. See hal information relating to

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Title if applicable. Claims by corporations must be signed by an officer.)

Form **843** (Rev. 11-2002)

Date

Date

Signature

Form **843** (Rev. November 2002) Department of the Treasury

Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for -

- An overpayment of income taxes:

A refund for nontaxable use (or sales) of fuel; or			
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.			
Name of claimant  EDETROIT OSTEOPATHIC HOSPITAL CORPORATION	Your SSN or ITIN		
Address (number, street, and room or suite no.)	Spouse's SSN or ITIN		
ONE FORD PLACE - 5F			
City or town, state, and ZIP code	Employer identification number (EIN)		
DETROIT, MI 48202	3841369930		
Name and address shown on return if different from above	Daytime telephone number		
	(313) 876-8714		
1 Period. Prepare a separate Form 843 for each tax period	(313) 876-8714 <b>2</b> Amount to be refunded or abated		
From October 1, 2000 to December 31, 2000	\$ 1.00*		
3a Type of tax, penalty, or addition to tax:			
706	20 Other (specify)		
4a Request for abatement or refund of:	Calor (specify)		
Interest as a result of IRS errors or delays.			
A penalty or addition to tax as a result of erroneous advice from the IRS.			
b Dates of payment ▶			
a ballot of paymont p			
5 Explanation and additional claims. Explain why you believe this claim should be allowed, a	•		
abatement of interest, penalty, or addition to tax. If you need more space, attach additional	sheets.		
* This is a protective refund claim intended to suspend the statue of limitat	ions. The total FTCA taxes		
(plus interest) to be refunded for the four quarters in calendar year 2000 is far greater than \$1.00. Please			
see attached Memorandum in Support of Protective Refund Claims. The tax return			
was filed on or before the following January 31st. Accordingly, this refund c	laim is timely filed. See		
Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	information relating to		
individual worker names and Social Security numbers can be provided upon reque	est.		
Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both	h you and your spouse must sign the		
claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the	e signature must be accompanied by		
the officer's title.			
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to	the best of my knowledge and belief, it is true,		
correct, and complete.	El, hil		
Chief Financial Officer			
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date		
Signature	Date		

Form **843**(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for —				
• An overpayment of income taxes;				
	A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.			
٦	Name of claimant	Your SSN or ITIN		
빔	DETROIT OSTEOPATHIC HOSPITAL CORPORATION			
or print	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN		
81	ONE FORD PLACE - 5F			
7	City or town, state, and ZIP code	Employer identification number (EIN)		
$\perp$	DETROIT, MI 48202	GBM4568330		
	Name and address shown on return if different from above	Daytime telephone number		
		(313) 876-8714		
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated		
	From JANUARY 1, 2001 to March 31, 2001	\$ 1.00*		
3	Type of tax, penalty, or addition to tax:			
	Employment			
	<ul><li>□ Penalty — IRC section ▶</li><li>b Type of return filed (see instructions):</li></ul>			
	706 709 940 x 941 943 945 990-PF 472	0   Other (specify)		
4	a Request for abatement or refund of:			
	☐ Interest as a result of IRS errors or delays.			
	A penalty or addition to tax as a result of erroneous advice from the IRS.			
	b Dates of payment ▶			
5	Explanation and additional claims. Explain why you believe this claim should be allowed, as	nd show computation of tax refund or		
_	abatement of interest, penalty, or addition to tax. If you need more space, attach additional s			
•	* This is a protective refund claim intended to suspend the statue of limitati	ions. The total FICA taxes		
	(plus interest) to be refunded for the four quarters in calendar year 2001 is	far greater than \$1.00. Please		
	see attached Memorandum in Support of Protective Refund Claims. The tax return	for the FICA taxes at issue		
	was filed on or before the following January 31st. Accordingly, this refund cl	aim is timely filed. See		
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	information relating to		
	individual worker names and Social Security numbers can be provided upon reque	-		

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

the officer 3 due.	,	
Under penalties of perjury, I declare that I have examined this claim, including according	mpanying schedules and statements, and, to the	best of my knowledge and belief, it is true
correct, and complete.		
It Connell	Chief Financial Officer	5/6/04
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)		Date
Signature		Date

Your SSN or ITIN

Form **843** (Rev. November 2002) Department of the Treasury Internal Revenue Service

Name of claimant

## Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

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- An overpayment of income taxes;
- A refund for nontaxable use (or sales) of fuel; or
- An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

E DETROIT OSTEOPATHIC HOSPITAL CORPORATION	
DETROIT OSTEOPATHIC HOSPITAL CORPORATION  Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
ONE FORD PLACE - 5F  City or town, state, and ZIP code	
	Employer identification number (EIN)
DETROIT, MI 48202	6.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
Name and address shown on return if different from above	Daytime telephone number
	(212) 076 0714
	(313) 876-8714
1 Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
From April 1, 2001 to June 30, 2001	\$ 1.00*
3a Type of tax, penalty, or addition to tax:	
Employment Estate Gift Excise (see instructions)	
☐ Penalty — IRC section ▶	
b Type of return filed (see instructions):	14720 Close (appoint)
706 709 940 941 943 945 990-PF	4720 Other (specify)
4a Request for abatement or refund of:	
Interest as a result of IRS errors or delays.	
A penalty or addition to tax as a result of erroneous advice from the IRS.	
b Dates of payment ▶	
5 Explanation and additional claims. Explain why you believe this claim should be allow	red, and show computation of tax refund or
abatement of interest, penalty, or addition to tax. If you need more space, attach addition	
* This is a protective refund claim intended to suspend the statue of lim	
(plus interest) to be refunded for the four quarters in calendar year 200	1 is far greater than \$1.00. Please
see attached Memorandum in Support of Protective Refund Claims. The tax r	eturn for the FICA taxes at issue
was filed on or before the following January 31st. Accordingly, this refu	nd claim is timely filed. See
Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additi	onal information relating to
individual worker names and Social Security numbers can be provided upon	
individual worker names and bootal becaute, nambers can be provided upon	2044000.
	•
Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return	both you and your engues must sign the
claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, a	
he officer's title.	nd the signature must be accompanied by
Index penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements,	and, to the best of my knowledge and belief, it is true.
correct, and complete.	/
A Chief Discours of the Chief Discours of th	5/b/nc/
Chief Financial Office	Date
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Derd
Vignathura	Date
Signature	Form <b>843</b> (Rev. 11-2002)
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.	rorm 043 (Kev. 11-2002)

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

## **Claim for Refund and Request for Abatement**

► See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

D	Ю	not	use	Form	843	if	your	claim	İS	for	
---	---	-----	-----	------	-----	----	------	-------	----	-----	--

	An overpayment of income taxes;				
	A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.				
Ţ	Name of claimant	Your SSN or ITIN			
틸	DETROIT OSTEOPATHIC HOSPITAL CORPORATION				
E	Address (number, street, and room or suite no.)	Spouse's SSN or ITI	N		
읾	ONE FORD PLACE - 5F				
শ	City or town, state, and ZIP code	Employer identification	n number (EIN)		
	DETROIT, MI 48202	38-1368330			
	Name and address shown on return if different from above	Daytime telephone nu	mber		
		(313) 876-	8714		
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refi			
	From July 1, 2001 to September 30, 2001	\$	1.00		
3	a Type of tax, penalty, or addition to tax:				
	x Employment ☐ Estate ☐ Gift ☐ Excise (see instructions)				
	Penalty — IRC section ▶				
ļ	b Type of return filed (see instructions):				
		720 Other (spe	ecify)		
4:	Request for abatement or refund of:		···		
	Interest as a result of IRS errors or delays.				
	A penalty or addition to tax as a result of erroneous advice from the IRS.				
ı	b Dates of payment ▶				
_					
5	Explanation and additional claims. Explain why you believe this claim should be allowed, a batement of interest, penalty, or addition to tax. If you need more space, attach additional	and show computation	of tax refund or		
•	abatement of interest, penalty, of addition to tax. If you need more space, attach additional	sneets.			
	* This is a protective refund claim intended to suspend the statue of limitat	tions. The total F	ICA taxes		
	(plus interest) to be refunded for the four quarters in calendar year 2001 is				
	see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue				
	was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See				
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional				
	individual worker names and Social Security numbers can be provided upon requ	ıest.			

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.		•
Under penalties of perjury, I declare that I have examined this claim, including accommod correct, and complete.	panying schedules and statements, and, to the book	est of my knowledge and belief, it is true,
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	one in the second of the secon	Date
Signature		Date
For Privacy Act and Panamork Reduction Act Notice and consents inch		- 040

(Rev. November 2002) Department of the Treasury Internal Revenue Service

## Claim for Refund and Request for Abatement

► See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 i	your claim is for —
-----------------------	---------------------

	An overpayment of income taxes;					
	A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.					
٦	Name of claimant	Your SSN or ITIN				
빔	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	1001 3314 01 11114				
or print	Address (number, street, and room or suite no.)	Spouse's SSN or I	TIN			
9	ONE FORD PLACE - 5F					
F	City or town, state, and ZIP code	Employer identifica	tion number (EIN)			
1	DETROIT, MI 48202	48-136833	CARGO			
	Name and address shown on return if different from above	Daytime telephone				
		(313) 876	-8714			
1	· chost · repaire a coparate r citi o to for each tax period	2 Amount to be r	efunded or abated			
	From October 1, 2001 to December 31, 2001  Type of tax, penalty, or addition to tax:	\$	1.00*			
4:	Employment					
5	Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.  * This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2001 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to					
	individual worker names and Social Security numbers can be provided upon request.					

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature

the officer's title.	ignature must be accompanied b
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the correct, and complete.	e best of my knowledge and belief, it is tru
Chief Financial Officer	5/6/04
Signature (Title of applicable, Claims by corporations must be signed by an officer.)	Date
Signature	Date
For Delice and Andread Delice at the state of the state o	

Document 1-3

Filed 11/30/2009

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Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do.	not	use	Form	843 fi	your	claim .	is fo	or
-----	-----	-----	------	--------	------	---------	-------	----

• ,	An overpayment of income taxes;  A refund for nontaxable use (or sales) of fuel; or				
٦	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.  Name of claimant	Your SSN or ITIN			
퇸	DETROIT OSTEOPATHIC HOSPITAL CORPORATION				
or print	Address (number, street, and room or suite no.)	Spouse's SSN or iTIN			
8	ONE FORD PLACE - 5F				
7	City or town, state, and ZIP code	Employer identification n	umber (EIN)		
$\perp$	DETROIT, MI 48202	38-1368339			
	Name and address shown on return if different from above	Daytime telephone numb	er		
		(313) 876-87	14		
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refund	ed or abated		
	From January 1, 2002 to March 31, 2002	\$	1.00*		
3	a Type of tax, penalty, or addition to tax:				
	Employment Estate Gift Excise (see instructions)				
	Penalty — IRC section ▶				
	b Type of return filed (see instructions):				
		0 Other (specify	y)		
4	Request for abatement or refund of:				
	Interest as a result of IRS errors or delays.				
	A penalty or addition to tax as a result of erroneous advice from the IRS.				
	b Dates of payment ▶				
_					
5 •-	Explanation and additional claims. Explain why you believe this claim should be allowed, an abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	nd show computation of heets.	tax refund or		
	* This is a protective refund claim intended to suspend the statue of limitati	ons. The total FICA	taxes		
	(plus interest) to be refunded for the four quarters in calendar year 2002 is	far greater than \$1	.00. Please		
	see attached Memorandum in Support of Protective Refund Claims. The tax return	for the FICA taxes	at issue		
	was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See				
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	information relatin	g to		
	individual worker names and Social Security numbers can be provided upon reque	st.			
	•				

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.		
Under penalties of perjury, I declare that I have examined this claim, inccorrect, and complete.	luding accompanying schedules and statements, and, to the	best of my knowledge and belief, it is true
It Could	Chief Financial Officer	5/6/04
Signature (Title if applicable. Claims by corporations must be signed by	an officer.)	Date
Signature		Date

Form **843**(Rev. November 2002)
Department of the Treasury Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of	f the taxes shown on line 3a o	or (b) a refund or abatement of interes	st, penalties, or
additions to tax on line 4a.			•

Do not use Form 843 if your claim is for —

	An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or			
	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.			
Т	Name of claimant	Your	SSN or ITIN	
Ħ	DETROIT OSTEOPATHIC HOSPITAL CORPORATION			
Print	Address (number, street, and room or suite no.)	Spou	se's SSN or ITIN	
9	ONE FORD PLACE - 5F			
8	City or town, state, and ZIP code	Emp	oyer identification nu	mber (EIN)
$\perp$	DETROIT, MI 48202	-	1368380	
	Name and address shown on return if different from above	Dayti	me telephone numbe	ar .
		/ 2 1	2. 076 07	
	Decid December 2010 for each toward		<u> 13) 876-87:</u>	
1			mount to be refunde	
	From April 1, 2002 to June 30, 2002	\$	· · · · · · · · · · · · · · · · · · ·	1.00*
3	Type of tax, penalty, or addition to tax:			
	b Type of return filed (see instructions):			
	706 709 940 941 943 945 990-PF 4720	о Г	Other (specify	)
4	Request for abatement or refund of:	<u> </u>		<u></u>
	Interest as a result of IRS errors or delays.			
	A penalty or addition to tax as a result of erroneous advice from the IRS.			
1	Dates of payment ▶			
5 <del>7</del>	Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional states is a protective refund claim intended to suspend the statue of limitati	heets.	·	
	(plus interest) to be refunded for the four quarters in calendar year 2002 is			
	see attached Memorandum in Support of Protective Refund Claims. The tax return			
	was filed on or before the following January 31st. Accordingly, this refund cl		_	
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional		mation relating	, to
	individual worker names and Social Security numbers can be provided upon reque	st.		
lai he	nature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both m. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title.	signat	ure must be acco	mpanied by
Inde	r penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to	he best	of my knowledge and i	belief, it is true,
отте	Chief Financial Officer		5/6/0	×/
1	ture (Title if applicable. Claims by corporations must be signed by an officer.)		Date	***************************************
igna	ture		Date	

Document 1-3

Filed 11/30/2009

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Form 843
(Rev. November 2002)
Department of the Treasury

Internal Revenue Service

#### **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

► See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do not use Form 843 if your claim is for —

- An overpayment of income taxes;
- A refund for nontaxable use (or sales) of fuel; or
- An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

• ,	an overpayment of excess taxes reported on Fermion 11 0, 120, 100, or 2200.		
Т	Name of claimant	Your SSN or iTIN	
E	DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
ā	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN	
oe or print	ONE FORD PLACE - 5F		
芦	City or town, state, and ZIP code	Employer identification number	er (EIN)
İ	DETROIT, MI 48202	30-1300330	
	Name and address shown on return if different from above	Daytime telephone number	
		(313) 876-8714	
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or	abated
	From July 1, 2002 to September 30, 2002	\$	1.00*
3	Type of tax, penalty, or addition to tax:		
	☑ Employment ☐ Estate ☐ Gift ☐ Excise (see instructions)		
	Penalty — IRC section ▶		
	b Type of return filed (see instructions):		
	706 709 940 y 941 943 945 990-PF 472	0 Other (specify)	
4	a Request for abatement or refund of:		
	Interest as a result of IRS errors or delays.		
	A penalty or addition to tax as a result of erroneous advice from the IRS.		
i	b Dates of payment ▶		
_		-d -k	
5	Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s		retuna or
•	abatement of interest, penalty, of addition to tax. If you need more space, attach additional s	ileets.	
	* This is a protective refund claim intended to suspend the statue of limitati	ons. The total FICA ta	xes
	(plus interest) to be refunded for the four quarters in calendar year 2002 is	far greater than \$1.00	. Please

see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to

individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Chief Financial Officer

Signature (Title, it applicable. Claims by corporations must be signed by an officer.)

Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **843**(Rev. November 2002)
Department of the Treasury

#### **Claim for Refund and Request for Abatement**

➤ See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a. Do not use Form 843 if your claim is for - An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From October 1, 2002 to December 31, 2002 \$ 1.00 3a Type of tax, penalty, or addition to tax: Employment Estate Gift Excise (see instructions) Penalty — IRC section ▶ **b** Type of return filed (see instructions): **709** x 941 706 940 943 945 990-PF 7 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. **b** Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2002 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Chief Financial Officer ions must be signed by an officer.) Signature Date

(Rev. November 2002) Department of the Treasury Internal Revenue Service

## **Claim for Refund and Request for Abatement**

OMB No. 1545-0024

➤ See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or
additions to tax on line 4a

Do not use Form 843 if your claim is for -

	A refund for nontaxable use (or sales) of fuel; or		
-/	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	_	
1	Name of claimant	Your SSN or ITIN	
퇸	DETROIT OSTEOPATHIC HOSPITAL CORPORATION		
Ē	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN	
8	ONE FORD PLACE - 5F		
7	City or town, state, and ZIP code	Employer identification number (EIN)	
1	DETROIT, MI 48202	38-1368330	
	Name and address shown on return if different from above	Daytime telephone number	
		(313) 876-8714	
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated	
	From January 1, 2003 to March 31, 2003	\$ 1.00	*
3	Type of tax, penalty, or addition to tax:		
	x Employment ☐ Estate ☐ Gift ☐ Excise (see instructions)		
	Penalty — IRC section ▶		
	relative into section =		
ı	Type of return filed (see instructions):		
ı		0 Other (specify)	
	Type of return filed (see instructions):	O Other (specify)	
	Type of return filed (see instructions): 706 709 940 8 941 943 945 990-PF 472	O Other (specify)	
	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of:	Other (specify)	
4:	Type of return filed (see instructions):  706 709 940 8 941 943 945 990-PF 472  Request for abatement or refund of:  Interest as a result of IRS errors or delays.  A penalty or addition to tax as a result of erroneous advice from the IRS.	Other (specify)	
4:	Type of return filed (see instructions):  ☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472  ☐ Request for abatement or refund of: ☐ Interest as a result of IRS errors or delays. ☐ A penalty or addition to tax as a result of erroneous advice from the IRS. ☐ Dates of payment ▶	<u></u>	
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of:  Interest as a result of IRS errors or delays.  A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment ►  Explanation and additional claims. Explain why you believe this claim should be allowed, ar	nd show computation of tax refund o	or or
4:	Type of return filed (see instructions):  ☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 472  ☐ Request for abatement or refund of: ☐ Interest as a result of IRS errors or delays. ☐ A penalty or addition to tax as a result of erroneous advice from the IRS. ☐ Dates of payment ▶	nd show computation of tax refund o	or
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of:  Interest as a result of IRS errors or delays.  A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment ►  Explanation and additional claims. Explain why you believe this claim should be allowed, ar	nd show computation of tax refund o	or
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment  Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	nd show computation of tax refund on the total FICA taxes	
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment  Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s  * This is a protective refund claim intended to suspend the statue of limitati	nd show computation of tax refund on theets.  ions. The total FICA taxes far greater than \$1.00. Pleas	
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment  Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s  * This is a protective refund claim intended to suspend the statue of limitati (plus interest) to be refunded for the four quarters in calendar year 2003 is see attached Memorandum in Support of Protective Refund Claims. The tax return	nd show computation of tax refund on the computation of tax refund on the computation of tax refund on the total FICA taxes for the FICA taxes at issue	
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment  Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s  * This is a protective refund claim intended to suspend the statue of limitati (plus interest) to be refunded for the four quarters in calendar year 2003 is see attached Memorandum in Support of Protective Refund Claims. The tax return was filed on or before the following January 31st. Accordingly, this refund claims.	nd show computation of tax refund on the total FICA taxes far greater than \$1.00. Pleas for the FICA taxes at issue that is timely filed. See	
4:	Type of return filed (see instructions):  706 709 940 941 943 945 990-PF 472  Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS.  Dates of payment  Explanation and additional claims. Explain why you believe this claim should be allowed, ar abatement of interest, penalty, or addition to tax. If you need more space, attach additional s  * This is a protective refund claim intended to suspend the statue of limitati (plus interest) to be refunded for the four quarters in calendar year 2003 is see attached Memorandum in Support of Protective Refund Claims. The tax return	nd show computation of tax refund of theets.  ions. The total FICA taxes far greater than \$1.00. Pleas in for the FICA taxes at issue laim is timely filed. See information relating to	

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

the officer's title.	
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements,	and, to the best of my knowledge and belief, it is tru
Chief Financial Office	er 5/6/04
Signature (Title, if applicable. Claims by comprations must be signed by an officer.)	Date
Signature	Date

(Rev. November 2002) Department of the Treasury Internal Revenue Service

## **Claim for Refund and Request for Abatement**

➤ See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a.

Do	onot use Form 843 if your claim is for —	
	An overpayment of income taxes;	
	A refund for nontaxable use (or sales) of fuel; or	
-/	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	Name of claimant	Your SSN or ITIN
Pin Pin	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	Constants COM - ITIM
히	Address (number, street, and room or suite no.) ONE FORD PLACE - 5F	Spouse's SSN or ITIN
8	City or town, state, and ZIP code	Employer identification number (EIN)
	DETROIT, MI 48202	Employer identification number (EIN)
	Name and address shown on return if different from above	Daytime telephone number
	Trains and address shown on rotain it dinordic from above	Daytime telephone number
		(313) 876-8714
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
	From April 1, 2003 to June 30, 2003	<b>\$</b> 1.00 <sup>9</sup>
3	a Type of tax, penalty, or addition to tax:	
	Employment	
	Penalty — IRC section ▶	·
	b Type of return filed (see instructions):	
	☐ 706 ☐ 709 ☐ 940 😠 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 4720	O Other (specify)
4	Request for abatement or refund of:	
	Interest as a result of IRS errors or delays.	
	A penalty or addition to tax as a result of erroneous advice from the IRS.	
	b Dates of payment ▶	
5	Explanation and additional claims. Explain why you believe this claim should be allowed, ar	nd show computation of tax refund or
•	abatement of interest, penalty, or addition to tax. If you need more space, attach additional si	
	* This is a protective refund claim intended to suspend the statue of limitati	ons. The total FICA taxes
	(plus interest) to be refunded for the four quarters in calendar year 2003 is	far greater than \$1.00. Please
	see attached Memorandum in Support of Protective Refund Claims. The tax return	for the FICA taxes at issue
	was filed on or before the following January 31st. Accordingly, this refund cl	aim is timely filed. See
	Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional	
	individual worker names and Social Security numbers can be provided upon reque	
	individual worker names and social security numbers can be provided upon reque	st.
Sia	nature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both	you and your spouse must sign the
	m. Claims filed by correctations must be signed by a correctate officer authorized to sign, and the	

the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the bes	t of my knowledge and belief, it is true
Chief Financial Officer	5/6/04
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form (Rev. November 2002) Department of the Tressury

#### Claim for Refund and Request for Abatement

OMB No. 1545-0024

Internal Revenue Service See separate instructions. Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a. Do not use Form 843 if your claim is for — An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From July 1, 2003 to September 30, \$ 1.00\* 3a Type of tax, penalty, or addition to tax: x Employment Estate ☐ Gift Excise (see instructions) Penalty — IRC section ▶ **b** Type of return filed (see instructions): 706 709 **940** x 943 945 990-PF **□ 4720** Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2003 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Chief Financial Officer agnature (Title, if applicable. Claims by corporations must be signed by an officer.) Signature Date

Form **843**(Rev. November 2002)
Department of the Treasury

Internal Revenue Service

## **Claim for Refund and Request for Abatement**

See separate instructions.

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or additions to tax on line 4a. Do not use Form 843 if your claim is for - An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period 2 Amount to be refunded or abated From October 1, 2003 to December 31, 2003 \$ 1.00\* 3a Type of tax, penalty, or addition to tax: x Employment ☐ Estate ☐ Gift Excise (see instructions) Penalty --- IRC section > b Type of return filed (see instructions): 706 709 940 √ 941 943 945 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ► Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. \* This is a protective refund claim intended to suspend the statue of limitations. The total FICA taxes (plus interest) to be refunded for the four quarters in calendar year 2003 is far greater than \$1.00. Please see attached Memorandum in Support of Protective Refund Claims. The tax return for the FICA taxes at issue was filed on or before the following January 31st. Accordingly, this refund claim is timely filed. See Code Section 6511(a) and Revenue Procedure 81-69, 1981-2 C.B. 726. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Chief Financial Officer ons must be signed by an officer.)

Date

Signature

#### MEMORANDUM IN SUPPORT OF PROTECTIVE REFUND CLAIMS 1997 – 2003

Detroit Osteopathic Hospital Corporation ("DOHC") respectfully requests a refund of both the employer and employee portions of the Federal Insurance Contributions Act ("FICA") taxes that it overpaid in the years 1997 to 2003, plus interest. These taxes were paid on payments made to medical residents and fellows who were students working at DOHC during the years 1997-2003. DOHC believes that the payments made to these individuals were incorrectly treated as taxable for FICA tax purposes. Parts I and II of this memorandum discuss certain procedural issues, including the status of this claim as a protective refund claim. A brief statement of facts relating to the claims for refund reflected on the attached Form 843 for each of the four quarters of the years 1997-2003 is set forth in Part III of this memorandum. Part IV of this memorandum contains a brief legal discussion explaining alternative bases why a refund of the employer and employee portions of both the Social Security and Medicare taxes is required.

#### I. PROTECTIVE CLAIMS

Only \$1 is claimed per quarter since this claim is being filed as a protective refund claim. A claim is generally submitted as a "protective" claim because the taxpayer seeks to avoid the burden of submitting all supporting evidence until the strength of its claim is clarified by anticipated IRS regulations, IRS rulings, or the resolution of pending litigation. Thus, in these situations it is in the mutual interests of both sides to delay action on the claims. This rationale is discussed more thoroughly in General Counsel Memorandum 38786. GCM 38786 states in relevant part the following:

When the results of pending litigation may significantly clarify whether a refund should be allowed, the interests of both the Service and the taxpayer may be served by delaying action on the claim. If the Service were instead to act quickly and disallow the claim, the taxpayer might be compelled to file a refund suit at an earlier time because Section 6532(a) provides for a limitations period of two years from the date the claim is disallowed. When there is a substantial possibility that the pending litigation will resolve whether the taxpayer is entitled to a refund, [the National Office] sees no reason why action on the claim should not be delayed as long as reasonably possible. Thus, [the National Office] believes that such a "protective" claim may be held in abeyance until the pending litigation is resolved.

Neither the statute nor the regulations require the Service to act expeditiously on such a protective claim nor prohibit it from doing so. Because the Service has no legal obligation to act on a refund claim within any specific time period, it has been long recognized that the Service can legally delay action indefinitely and should consider

doing so in appropriate circumstances. In a similar fashion, taxpayers have a certain amount of discretion when filing refund suits. i.e., Code Section 6532(a) allows a taxpayer to bring a refund suit if the Service fails to respond within six months to an administrative claim for refund. DOHC believes that a delay is mutually beneficial because the clarification of this issue by the courts or the IRS National Office may result in FICA tax refunds on this issue. Therefore, DOHC respectfully requests that this be treated as a protective refund claim pending future guidance.

#### II. **EMPLOYEE CONSENTS**

DOHC is filing the refund claims on its own behalf, as well as on the behalf of its medical residents and fellows. As part of this administrative refund claim, DOHC will seek and retain the written consents of the affected workers, whereby each medical resident and fellow:: (1) authorizes DOHC to apply for this refund, (2) states whether he or she has previously claimed a refund or credit of the over collected FICA taxes (and if such a claim has been filed, whether it has been denied), and (3) confirms that the medical resident or fellow will not claim any additional refund or credit with respect to these FICA taxes. In signing the consent, the resident or fellow authorizes DOHC to file a claim for refund on his or her behalf. These consents will be timely obtained in accordance with the applicable Treasury regulations, but need not be obtained prior to filing this administrative refund claim.

Treasury regulation Section 31.6402(a)-2(a)(2) requires an employer seeking a refund of the employee portion of FICA taxes to certify employee repayment or consent. More specifically, the regulation provides:

Every claim filed by an employer for refund or credit of employee IFICAl tax. . .collected from an employee shall include a statement that the employer has repaid the tax to such employee or has secured the written consent of such employee to allowance of the refund or credit.

Although the regulation specifies that the claim "shall include" certification, the regulation does not specify when the employer must provide the certification. On its face, the regulation neither requires nor prohibits including, the certification at the time of filing an administrative refund claim. Thus, Section 31.6402(a)-2(a)(2) does not impose a deadline for certification, much less a jurisdictional requirement.

The Federal Circuit Court of Appeals specifically ruled that an employer need not repay its employees or secure their consent before filing a refund suit for overpayment of the employee portion of employment taxes. Chicago Milwaukee Corp. v. United States, 40 F.3d 373 (Fed. Cir. 1994) rev'g 29 Fed. Cl. 777 (1994). Requiring otherwise before the

<sup>1</sup> The IRS has stated it views the specific certification requirement at issue here as non-jurisdictional. IRS General Counsel Memorandum 38,786 1981 IRS GCM Lexis 22 (Aug. 13, 1981). The General Counsel Memorandum noted that certification is "merely supporting evidence, which does not have to accompany the claim but which must be presented to the [IRS] before the [IRS] can actually issue a refund."

filing of an administrative refund claim "imposes a harsh burden without good reason." In fact, the Federal Circuit now maintains that these consents need not even be obtained before the court issues its decision, but must only be obtained prior to the taxes actually being refunded.

#### III. STATEMENT OF FACTS

As part of its workforce in the years 1997-2003, medical residents and fellows performed services for DOHC on both a part-time and full-time basis. As part of their educational and certification requirements, these medical residents and fellows supplemented DOHC's full-time workforce while at the same time supplementing their own financial needs as students. DOHC treated these student workers as common law employees and paid full FICA taxes on the amounts paid to these individuals. This tax treatment was implemented due to the well-publicized audit position maintained by the Service regarding student workers.

Although DOHC did not necessarily concur with the narrow interpretation given to the student FICA tax exemption, it nonetheless withheld and paid both the employer and medical resident and fellow portion of the FICA taxes. However, in *United States v. Mayo Foundation for Medical Education and Research*, 2003 U.S. Dist. LEXIS 13603(D. Minn. Aug. 4, 2003), payments made to medical residents were found to be exempt from FICA taxes. Furthermore, in a well-publicized reversal of its prior position, the Service announced a position in 1998 that is significantly broader that the position it had previously taken in a technical advice memorandum issued to field personnel.

Finally, under a series of rulings issued by the Service, the Service has determined that stipends paid to research fellows involved in training programs designed to improve their research skills do not represent compensation for services within the meaning of section 117(c) of the Code, and therefore are exempt from FICA.

Accordingly, based on the court ruling in *United States v. Mayo Foundation*, the new Service position on students, the current holdings in *State of Minnesota v. Apfel*, 151 F.3d 742 (8<sup>th</sup> Cir. 1998), and the Service rulings regarding payments to research fellows, DOHC respectfully requests Social Security and Medicare tax refunds for the years 1997-2003 on behalf of itself and its affected medical residents and fellows.

#### IV. APPLICATION OF LAW

Sections 3101 and 3111 of the Internal Revenue Code ("Code") impose FICA taxes on all the wages paid to an employee by an employer during the calendar year. In the years 1997-2003, taxes were imposed at a rate of 12.4% for Social Security (OASDI) (divided equally between the employer share and the employee share) up to the wage tax base, plus a rate of 2.9% for Medicare (divided equally between the employer share and the employee share) on all wages, regardless of the amount. Section 3121(a) defines the term "wages" for FICA tax purposes as all remuneration for "employment," with certain limited exceptions. Important exceptions to the definition of "wages" and

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"employment" have been identified over the years under which payments are treated as excludable from FICA taxation. The courts have recognized such exclusions even though they are not specifically set forth in either the Code or the regulations.

As part of the statutory framework, certain services are excepted from the definition of "employment." Congress intended to relieve many students and the institutions employing them from the financial burden of paying FICA taxes, especially since the earnings are unlikely to impact a student's future eligibility for Social Security benefits. To implement its concerns, Congress specifically excluded from the definition of "employment" services performed by students in the employ of a college or university. For purposes of this student FICA exception, the amount of compensation received, the type of services performed and the place where the services are performed are immaterial. What is material is whether the facts involve a student who works or a worker who attends classes, i.e., whether the employee performs services incident to and for the purpose of pursuing or completing a course of study.

United Stated v. Mayo Foundation - The United States District Court in Minnesota found that stipends paid to medical school residents are not subject to FICA tax. The district court ruled that the residents were "students" eligible for the FICA exemption under Code Sec. 3121 (b)(10) on the grounds that (i) they had "enrolled" in the residency program to gain the knowledge and skills necessary to practice in a specialty area of medicine, (ii) admission was based on merit and academic success, and (iii) they regularly attended classes, lectures and conferences. Moreover, the court found that the residents were not attracted to the residency program because of the stipend or any expectation of employment after completing their training.

Revenue Procedure 98-16 - On January 16, 1998, the Service released an advance copy of Revenue Procedure 98-16. The Service's new position is a significant reversal of its prior positions. In its revenue procedure, the Service now takes the position that services performed by half-time undergraduate or half-time graduate students are excluded from FICA taxation. The impact of Revenue Procedure 98-16 is not merely prospective in nature. The positions taken in the revenue procedure may be applied on a retroactive basis to the extent that the applicable statute of limitations have not yet expired. Consequently, wages paid to the affected DOHC medical residents and fellows were exempt from FICA taxes.

State of Minnesota v. Apfel - The United States Court of Appeals for the Eighth Circuit affirmed a district court decision that the State of Minnesota was not liable for FICA taxes on the stipend amounts paid to medical residents. More specifically, the district court granted summary judgment on behalf of the state on the alternative grounds that (i) the medical residents were not employees for purposes of Social Security coverage under a Section 218 Agreement and (ii) even if the residents were employees under the agreement's terms, they were excluded from coverage under the agreement's "student exclusion" which paralleled the broader student FICA exclusion.

In its analysis of the alternative position, the Eighth Circuit cited general FICA provisions in its determination that the student exclusion applies. More specifically, the Court focused not on the nature of the stipends, but focused instead on the nature of the residents' relationship with the teaching hospital. The Court stated that the student exclusion applies if the main purpose of the relationship with the hospital "is pursuing a course of study rather than pursuing a livelihood." Under those conditions, the Court stated that it would "consider [the resident] to be a student and [his/her] work is not considered employment." In essence, the Court extended the position previously recognized by the Service in Rev. Proc. 98-16. In other words, the amounts are paid not so much for or in connection with the performance of services. Instead, they are closer akin to disinterested grants to participants to enable them to complete their course of study-focusing on the experience to be gained by the medical residents and fellows rather than on any benefit to the teaching hospital.

#### **FICA Exemption of Research Fellows**

Under a series of ruling issued by the Service in recent years, the Service has agreed that participants in scientific research programs which are designed to improve the participants' skills as researchers are exempt from FICA. Under these rulings, the Service has recognized that the stipends paid to such persons are fellowships, and that the stipend payments are not in the form of payment for services within the meaning of section 117 (c) of the Code. In essence, the Service has recognized that the research fellows in these rulings are being trained and that the services which they perform are the platform upon which the training occurs.

#### CONCLUSION

DOHC respectfully requests that the Service refund both the employer and medical resident and fellow portion of the FICA taxes that DOHC mistakenly treated as FICA wages. These payments were for services rendered by the medical residents and fellows that should have been exempt from FICA taxes pursuant to the court decisions in *United States v. Mayo Foundation* and *State of Minnesota v. Apfel*, the position explained in Revenue Procedure 98-16, and to the series of rulings regarding payments to research fellows. Based on these authorities, DOHC and its medical residents and fellows are entitled for FICA tax refunds (plus interest) for each of the four calendar quarters of the years 1997-2003.

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